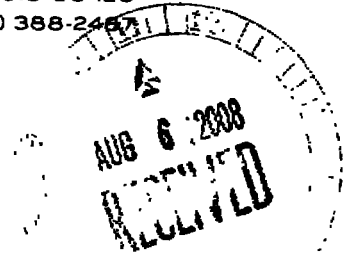


**NATIONAL
RAILWAY EQUIPMENT CO.**



HOME OFFICE 14400 S ROBEY STREET P O BOX 2270 · DIXMOOR, ILLINOIS 60426
TELEPHONE (708) 388-6002 FAX (708) 388-2457

August 1, 2008



Hon. Vernon A. Williams
Secretary
Surface Transportation Board
395 E Street, SW
Washington, DC 20423-0001

RECORDATION NO 27591 FILED

AUG 06 '08

3-43 PM

SURFACE TRANSPORTATION BOARD

Attn: Equipment Recordation

To Whom It May Concern:

I have enclosed for recordation, pursuant to the provisions of 49 U.S.C. 11301, an original and one counterpart of the memorandum of lease agreement and the schedule of equipment for a locomotive lease agreement dated July 23, 2008, a primary document under the Board's recordation regulations.

The names and addresses of the parties to the enclosed document are as follows:

Lessor: National Railway Equipment Co.
14400 S. Robey St.
Dixmoor, IL 60426

Lessee: Eka Chemicals
4374 Nashville Ferry Road East
Columbus, MS 39702

A description of the equipment covered by the Lease Agreement is as follows:

RS-4-TL
One EMD-CAT Switcher Locomotive, bearing road # NREX 1255

A short summary of the document to appear in the index is as follows:

"Locomotive Lease Agreement"


Also enclosed is a check in the amount of \$41 payable to the Surface Transportation Board to cover the required recordation fee for the attached agreement.

Please date-stamp and return an original copy after recordation to:

Kristina Buchthal
National Railway Equipment Co.
14400 South Robey Street
P O. Box 2270
Dixmoor, IL 60426

Sincerely Yours,

NATIONAL RAILWAY EQUIPMENT CO.

By:  _____
Kristina Buchthal

AUG 06 '08

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LOCOMOTIVE LEASE AGREEMENT

SURFACE TRANSPORTATION BOARD

July
20
THIS LOCOMOTIVE LEASE AGREEMENT ("Lease"), entered into as of this 23rd day of January 2008, between the National Railway Equipment Co., an Illinois corporation, ("LESSOR"), and Eka Chemicals, Incorporated, ("LESSEE").

LESSOR AND LESSEE HEREBY AGREE AS FOLLOWS:**1. LEASE AND LEASED PROPERTY**

Lessee hereby leases from Lessor, the locomotive, ("Locomotive" or "locomotive"), together with the parts, accessories, attachments and devices, if any, now or hereafter affixed thereto, as described in Schedule "A" attached to and made part hereof.

2. TERM

The term of this Lease for the locomotive shall be the fixed term set forth in Schedule "A", commencing on the date such locomotive is accepted by Lessee ("Commencement Date"). In the event of default of the lease, Lessee shall affect prompt delivery of the locomotive to Lessor at its Mt. Vernon, Illinois manufacturing facility.

3. RENTAL

A. The rental payable shall be the sum identified in Schedule "A" payable in advance monthly installments, with one month of advance rent payable upon purchase order receipt date and, in addition, one month of advance payment to be held as a security deposit. Lessee shall operate such locomotive in service on its railroad. If the Commencement Date for any locomotive does not fall on the first day of the month, the first rental payment shall be prorated accordingly.

B. Payments past due for more than five (5) days shall bear interest at the rate of twelve percent (12%) per annum.

C. All rentals shall be paid to Lessor at:

National Railway Equipment Co.
1473 Paysphere Circle
Chicago, IL 60674

or at such other address as Lessor may direct in writing.

4. TAXES

Lessee shall pay all use, excise, ad valorem, stamp, documentary and similar taxes on or relating to this lease of the locomotive, or the use, registration, rental, maintenance, possession or operation thereof, and shall file any returns required therefor, and shall hold Lessor harmless against any liability and expense (including attorney fees and costs) on account of Lessee's failure to do the same.

WARRANTY EXPRESS OR IMPLIED, WITH RESPECT TO THE CONDITION, MERCHANTABILITY OR FITNESS FOR ANY PARTICULAR PURPOSE OF THE LOCOMOTIVE, and Lessor hereby disclaims all such representation and warranties. LESSOR SHALL NOT BE RESPONSIBLE FOR ANY CONSEQUENTIAL, INCIDENTAL OR INDIRECT DAMAGES.

8. USE AND MAINTENANCE

Lessee agrees that:

A. Lessee shall be responsible and pay for all registrations, certificates, and permits, and all other similar requirements of governmental authorities, whether required to be obtained in the name of the Lessor or Lessee.

B. The locomotive shall be used and operated only by properly qualified, trained and registered personnel authorized by Lessee.

C. Lessee shall comply with all federal, state, municipal and local laws, ordinances, and rules, and regulations relating to the lease, possession, insuring, use and operation of the locomotive.

D. Lessee shall be solely responsible for the payment of any and all fines, penalties or forfeitures (including without limitation the confiscation of the locomotive) levied upon or arising out of the use, operation, maintenance or insuring of the locomotive in violation of any law, ordinance, rule or regulation of any governmental authority.

E. Lessee shall pay all costs, expenses and charges incurred in connection with the maintenance, lease, use and operation of the locomotive.

F. Lessee shall maintain the locomotive in good mechanical condition and running order and in compliance with OEM specifications and safety rules and regulations now or hereafter promulgated by applicable governmental authorities.

G. Lessee shall keep and maintain any and all books and records and make any filings required by any governmental authority with respect to the possession, lease, use or operation of the locomotive.

9. INSURANCE/INDEMNIFICATION

*EKA CHEMICALS is self insured
EL*

A. The Lessee will at all times during the term of the Agreement, at its own expense, cause to be carried and maintained insurance in respect of the Locomotives in the full value described in Schedule A. Lessee shall have the right to be self insured with respect to the requirements of this paragraph.

B. Lessee shall furnish Lessor with a certificate(s) of insurance or other evidence of said insurance coverage.

C. Notwithstanding that Lessee shall provide certain insurance hereunder and irrespective of any responsibility for negligence, Lessee does hereby agree to defend, indemnify, protect and hold harmless Lessor and any assignees or successors of Lessor, and their respective employees and agents, from and against any and all losses, liabilities (including without limitation strict liability

WITNESS WHEREOF, the parties have executed this Lease the day and year first mentioned above.

LESSOR:

LESSEE:

NATIONAL RAILWAY EQUIPMENT
CO.

EKA CHEMICALS, INCORPORATED

BY: 

BY: 

NAME: James M. Wurtz, Jr.

NAME: Jon Cummins

TITLE: Vice President

TITLE: operating manager

ATTEST: Robert E. Loewer, Jr.

ATTEST:

BY: 

BY: 

TITLE: Director of Finance

TITLE: Per Lease

(Corporate Seal)

(Corporate Seal)

SCHEDULE "A"

Attached to and incorporated into the Lease dated the 16th day of July 2008 by and between the National Railway Equipment Co. (LESSOR) and Eka Chemicals, Incorporated (LESSEE).

Type and General Description of Locomotive Unit, Marks and Numbers:

| UNIT NO. | TYPE | GENERAL DESCRIPTION |
|-----------------|-------------|-----------------------------|
| NREX 1255 | RS-4-TC | EMD-CAT Switcher Locomotive |

LEASE RATE

LEASE TERM

90-300 Days

RENEWAL RATE AND TERM: At the end of the 90-300 day initial lease term, Lessee may elect to renew the lease for not less than 90 days at a daily lease rate of \$150.00 per day per locomotive.

Delivery transportation costs of the locomotive from and to Lessor's staging and manufacturing facilities in Texas and Illinois shall be to the account of the Lessee.

COMMENCEMENT DATE: Upon ex-works shipment arrival of the locomotive from Lessor's staging facility in Columbus, Mississippi to Lessee's facility in Columbus, Mississippi.

Lessee agrees to pay the first month of rent with the execution of the Locomotive Lease Agreement and, in addition, one month of advance payment to be held as a security deposit for the locomotive.

In the event Lessee elects to procure one or more new N-ViroMotive units from Lessor within sixty days of the signing date of this Locomotive Lease Agreement, subject lease payments will be credited in the amount of 50% against the purchase price of the N-ViroMotive unit(s) throughout the RS-4-TC lease term but not to include for credit the lease period after the N-ViroMotive unit(s) is delivered to the Lessee's project site in Columbus, Mississippi and subsequently commissioned for use.

MEMORANDUM OF LEASE AGREEMENT

THIS MEMORANDUM OF LEASE AGREEMENT is made and entered into as of July 16, 2008, by and between NATIONAL RAILWAY EQUIPMENT CO. ("Lessor"), and EKA CHEMICALS, INCORPORATED ("Lessee"), with reference to the following:

1. Lessor has agreed to lease to Lessee, and Lessee has agreed to lease from Lessor, Locomotive model(s) described herein.

Each locomotive is fully-described in a certain Lease Agreement dated as of July 16, 2008, (together with all of the riders, schedules and other attachments thereto, collectively, the "Lease"), each between Lessor and Lessee. A Schedule of the equipment is attached hereto.


2. The Lease shall be effective as of the date hereof and shall be subject to the term specified in the Lease, and any extension of such term to the extent provided for in the Lease.

The Memorandum of Lease Agreement may be executed in any number of counterparts, each executed counterpart constituting an original but all together only one Memorandum of Lease Agreement.

IN WITNESS WHEREOF, the parties hereto have executed or caused this Memorandum of Lease Agreement to be executed as of the date first above written.

LESSEE:

EKA CHEMICALS, INCORPORATED

By: 

Name: Jon Cummins

Title: operations manager

LESSOR:

NATIONAL RAILWAY EQUIPMENT CO.

By: 

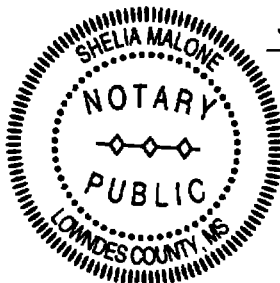
Name: James M. Wurtz, Jr.

Title: Vice President

STATE OF MS)
) SS.
COUNTY OF Lowndes)

On this 23rd day of July, 2008, before me appeared Jon Cummins, the person who signed this instrument who acknowledged that (s) he is the representative of EKA and that, being duly authorized, (s) he signed such instrument as a free act on behalf of said corporation.

[Seal]



Shelia Malone

Notary Public

My Commission Expires:

12/19/2010

NOTARY PUBLIC STATE OF MISSISSIPPI AT LARGE
MY COMMISSION EXPIRES: Dec 19, 2010
BONDED THRU NOTARY PUBLIC UNDERWRITERS

STATE OF ILLINOIS)
) SS.
COUNTY OF WILL)
COOK

On this 28th day of July, 2008, before me appeared James M. Wurtz Jr., the person who signed this instrument who acknowledged that (s) he is an officer of NATIONAL RAILWAY EQUIPMENT CO. and that, being duly authorized, (s) he signed such instrument as a free act on behalf of said corporation.

[Seal]

[Signature]
Notary Public

My Commission Expires:



SCHEDULE OF EQUIPMENT

Lessor: NATIONAL RAILWAY EQUIPMENT CO.

Lessee: EKA CHEMCIALS, INCORPORATED

Approved by: _____
(Lessee to initial each page)

Attached to Bill of Sale dated: _____

Equipment Located at:

National Railway Equipment Co.'s
manufacturing facility in Paducah, Kentucky

Equipment Schedule No.: See Schedule "A"

Manufacturer and/or Vendor
Name & Invoice Number

Equipment
Description

National Railway Equipment Co.

EMD-CAT RS-4-TC Switcher Locomotive